Date and time of publication on KAP: 14.08.2026 20:28:41
https://www.kap.org.tr/en/Bildirim/1650710

KAMUYU AYDINLATMA PLATFORMU

PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Peker Gayrimenkul Yatırım Ortaklığı A.Ş 30.06.2026 Financial Tables

Independet Audit Comment

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Peker Gayrimenkul Yatırım Ortaklığı A.Ş. Yönetim Kurulu'na,

Giriş

Peker Gayrimenkul Yatırım Ortaklığı A.Ş. ("Şirket")'nin 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı"na (" TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin Şirket'in 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Şevket KARADAŞ

Sorumlu Ortak Başdenetçi

İstanbul, 14.08.2026

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	28.199.943	9.773.918
Financial Investments	10	5.751.395.344	0
Trade Receivables		145.937.721	166.576.793
Trade Receivables Due From Related Parties	5,17	593.783	0
Trade Receivables Due From Unrelated Parties	5	145.343.938	166.576.793
Other Receivables		255.621	599.657
Other Receivables Due From Unrelated Parties	6	255.621	599.657
Inventories	7	0	275.900.320
Prepayments		126.261.129	147.725.764
Prepayments to Related Parties	8,17	0	905.198
Prepayments to Unrelated Parties	8	126.261.129	146.820.566
Current Tax Assets		6.519.816	7.677.729
Other current assets	9	7.935.718	340.591
SUB-TOTAL		**6.066.505.292**	**608.594.772**
Total current assets		**6.066.505.292**	**608.594.772**
NON-CURRENT ASSETS			
Financial Investments	10	5.593.633.311	5.228.516.344
Other Receivables		5.838.516.245	5.866.336.205
Other Receivables Due From Related Parties	6,17	5.838.516.245	5.866.336.205
Investment property	11	723.557.172	223.270.054
Intangible assets and goodwill		92.206	104.060
Deferred Tax Asset	16	469.190.049	0
Total non-current assets		**12.624.988.983**	**11.318.226.663**
Total assets		**18.691.494.275**	**11.926.821.435**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	12	7.500.000.000	0
Trade Payables		42.056.636	1.045.835.872
Trade Payables to Related Parties	5,17	20.241.056	1.020.720.288
Trade Payables to Unrelated Parties	5	21.815.580	25.115.584
Employee Benefit Obligations		3.192.034	840.901
Other Payables		1.050.981.767	1.151.273.860
Other Payables to Related Parties	6,17	1.050.741.767	1.150.955.908
Other Payables to Unrelated Parties	6	240.000	317.952
Deferred Income Other Than Contract Liabilities		28.353.485	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		28.353.485	0
Other Current Liabilities		798.536	213.925
Other Current Liabilities to Unrelated Parties	9	798.536	213.925
SUB-TOTAL		**8.625.382.458**	**2.198.164.558**
Total current liabilities		**8.625.382.458**	**2.198.164.558**
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities	16	0	58.695.398
Total non-current liabilities		**0**	**58.695.398**
Total liabilities		**8.625.382.458**	**2.256.859.956**
EQUITY			
Equity attributable to owners of parent		10.066.111.817	9.669.961.479
Issued capital	14	5.000.000.000	5.000.000.000
Inflation Adjustments on Capital	14	4.305.093.997	4.305.093.997
Share Premium (Discount)		38.325.974	38.325.974
Restricted Reserves Appropriated From Profits	14	412.180.880	412.180.880
Prior Years' Profits or Losses		-85.639.372	26.295.329
Current Period Net Profit Or Loss		396.150.338	-111.934.701
Total equity		**10.066.111.817**	**9.669.961.479**
Total Liabilities and Equity		**18.691.494.275**	**11.926.821.435**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	1.787.660	964.867.745	733.984	857.806.062
Cost of sales	18	-274.042	-840.740.837	-128.017	-802.527.901
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.513.618	124.126.908	605.967	55.278.161
GROSS PROFIT (LOSS)		1.513.618	124.126.908	605.967	55.278.161
General Administrative Expenses	19	-71.258.757	-105.097.597	-51.536.611	-71.908.921
Other Income from Operating Activities	20	196.128.628	862.736.447	154.757.945	512.349.461
Other Expenses from Operating Activities	20	-109.165.830	-618.651.503	-66.809.375	-495.812.164
PROFIT (LOSS) FROM OPERATING ACTIVITIES		17.217.659	263.114.255	37.017.926	-93.463
Investment Activity Income		12.659.559	2.610.251	10.708.559	1.074.052
Investment Activity Expenses		0	-4.461.509	0	-4.461.509
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		29.877.218	261.262.997	47.726.485	-3.480.920
Finance income	21	430.504.150	6.378.532	210.446.393	4.252.609
Finance costs	21	-112.406	-544.281.423	-60.989	-286.675.545
Gains (losses) on net monetary position	23	-592.004.071	45.895.530	-227.052.952	52.357.774
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-131.735.109	-230.744.364	31.058.937	-233.546.082
Tax (Expense) Income, Continuing Operations		527.885.447	32.366.827	-187.167.112	75.222.787
Deferred Tax (Expense) Income	16	527.885.447	32.366.827	-187.167.112	75.222.787
PROFIT (LOSS) FROM CONTINUING OPERATIONS		396.150.338	-198.377.537	-156.108.175	-158.323.295
PROFIT (LOSS)		396.150.338	-198.377.537	-156.108.175	-158.323.295
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		396.150.338	-198.377.537	-156.108.175	-158.323.295
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		0,08000000	-0,03000000	-0,04000000	-0,03000000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)		0,08000000	-0,03000000	-0,04000000	-0,03000000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	437.017	1.378.724	-812.297
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	1.262.304	1.969.602	-119.663
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-825.287	-590.878	-692.634
Taxes Relating to Remeasurements of Defined Benefit Plans		0	-825.287	-590.878	-692.634
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**437.017**	**1.378.724**	**-812.297**
TOTAL COMPREHENSIVE INCOME (LOSS)		**396.150.338**	**-197.940.520**	**-154.729.451**	**-159.135.592**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		396.150.338	-197.940.520	-154.729.451	-159.135.592

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-7.410.216.406**	**-1.207.560.518**
Profit (Loss)		396.150.338	-198.377.537
Adjustments to Reconcile Profit (Loss)		**-3.010.030.838**	**-292.508.299**
Adjustments for depreciation and amortisation expense		0	11.663.991
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	59.962.672
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	59.962.672
Adjustments for provisions		0	-538.854
Adjustments for (Reversal of) Provisions Related with Employee Benefits		0	-538.854
Adjustments for Interest (Income) Expenses		-430.391.744	426.592.155
Adjustments for Interest Income	21	-430.504.150	-4.996.939
Adjustments for interest expense	21	112.406	431.589.094
Adjustments for unrealised foreign exchange losses (gains)		0	-237.798.043
Adjustments for fair value losses (gains)		0	-2.389.360
Adjustments for Fair Value Losses (Gains) of Investment Property		0	-2.389.360
Adjustments for Tax (Income) Expenses	16	-527.885.447	-30.279.542
Adjustments for losses (gains) on disposal of non-current assets		0	4.461.509
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		-2.051.753.647	-521.732.034
Other adjustments for which cash effects are investing or financing cash flow		0	-2.450.793
Changes in Working Capital		**-4.796.335.906**	**-716.674.682**
Decrease (Increase) in Financial Investments		-5.751.395.344	0
Adjustments for decrease (increase) in trade accounts receivable		45.761.274	-197.249.980
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		912.983.216	-616.256.869
Adjustments for decrease (increase) in inventories		275.900.320	88.120.025
Decrease (Increase) in Prepaid Expenses		43.743.828	-50.887.002
Adjustments for increase (decrease) in trade accounts payable		-846.051.983	2.187.434
Increase (Decrease) in Employee Benefit Liabilities		2.841.185	533.373
Adjustments for increase (decrease) in other operating payables		73.336.742	218.023.222
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		28.353.485	0
Other Adjustments for Other Increase (Decrease) in Working Capital		418.191.371	-161.144.885
Cash Flows from (used in) Operations		**-7.410.216.406**	**-1.207.560.518**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-500.275.264**	**715.695.884**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities			4.312.080
Proceeds from sales of property, plant, equipment and intangible assets		11.854	15.651.811
Proceeds from sales of property, plant and equipment		11.854	15.651.811
Other inflows (outflows) of cash		-500.287.118	695.731.993
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**7.930.391.744**	**515.325.009**
Proceeds from borrowings		7.500.000.000	1.922.353.467
Repayments of borrowings		0	-1.009.228.127
Interest paid	21	-112.406	-402.752.759
Interest Received	21	430.504.150	4.952.428
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		19.900.074	23.460.375
Effect of exchange rate changes on cash and cash equivalents		0	-332.271
Net increase (decrease) in cash and cash equivalents		19.900.074	23.128.104
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**9.773.918**	**15.470.546**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.474.049	-20.068.119
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**28.199.943**	**18.530.531**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	14	**2.500.000.000**	**3.732.878.643**	**35.054**	**-1.228.955**			**412.180.880**	**1.962.635.850**	**-859.860.805**	**7.746.640.667**	**0**	**7.746.640.667**
	Adjustments Related to Accounting Policy Changes												0	0
	Adjustments Related to Required Changes in Accounting Policies												0	0
	Adjustments Related to Voluntary Changes in Accounting Policies												0	0
	Adjustments Related to Errors												0	0
	Other Restatements												0	0
	Restated Balances												0	0
	Transfers									-859.860.805	859.860.805	0	0	0
	Total Comprehensive Income (Loss)												0	0
	Profit (loss)										-198.377.537	-198.377.537	0	-198.377.537
	Other Comprehensive Income (Loss)					437.017						437.017	0	437.017
	Issue of equity												0	0
	Capital Decrease												0	0
	Capital Advance												0	0
	Effect of Merger or Liquidation or Division												0	0
	Effects of Business Combinations Under Common Control												0	0
	Advance Dividend Payments												0	0
	Dividends Paid												0	0
	Decrease through Other Distributions to Owners												0	0
	Increase (Decrease) through Treasury Share Transactions												0	0
	Increase (Decrease) through Share-Based Payment Transactions												0	0
	Acquisition or Disposal of a Subsidiary												0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0	0
	Transactions with noncontrolling shareholders												0	0
	Increase through Other Contributions by Owners												0	0
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												0	0
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												0	0
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												0	0
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied												0	0
	Increase (decrease) through other changes, equity												0	0
	Equity at end of period		**2.500.000.000**	**3.732.878.643**	**35.054**	**-791.938**			**412.180.880**	**1.102.775.045**	**-198.377.537**	**7.548.700.147**	**0**	**7.548.700.147**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	14	**5.000.000.000**	**4.305.093.997**	**38.325.974**				**412.180.880**	**26.295.329**	**-111.934.701**	**9.669.961.479**	**0**	**9.669.961.479**
	Adjustments Related to Accounting Policy Changes												0	0
	Adjustments Related to Required Changes in Accounting Policies												0	0
	Adjustments Related to Voluntary Changes in Accounting Policies												0	0
	Adjustments Related to Errors												0	0
	Other Restatements												0	0
	Restated Balances												0	0
	Transfers									-111.934.701	111.934.701	0	0	0
	Total Comprehensive Income (Loss)												0	0
	Profit (loss)										396.150.338	396.150.338	0	396.150.338
	Other Comprehensive Income (Loss)												0	0
	Issue of equity												0	0
	Capital Decrease												0	0
	Capital Advance												0	0
	Effect of Merger or Liquidation or Division												0	0
	Effects of Business Combinations Under Common Control												0	0
	Advance Dividend Payments												0	0
	Dividends Paid													

Current Period													0	0
01.01.2026 - 30.06.2026	Decrease through Other Distributions to Owners												0	0
	Increase (Decrease) through Treasury Share Transactions												0	0
	Increase (Decrease) through Share-Based Payment Transactions												0	0
	Acquisition or Disposal of a Subsidiary												0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0	0
	Transactions with noncontrolling shareholders												0	0
	Increase through Other Contributions by Owners												0	0
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												0	0
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												0	0
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												0	0
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied												0	0
	Increase (decrease) through other changes, equity												0	0
	Equity at end of period		**5.000.000.000**	**4.305.093.997**	**38.325.974**				**412.180.880**	**-85.639.372**	**396.150.338**	**10.066.111.817**	**0**	**10.066.111.817**